

COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS  
DECEMBER 31, 2003  
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	TOTAL	CONSTRUCTION & FACILITIES MANAGEMENT	EMPLOYEE BENEFITS PROGRAM	FINANCIAL MANAGEMENT SERVICES	OFFICE OF INFORMATION RESOURCE MANAGEMENT
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	\$ 148,569,079	\$ 1,004,832	\$ 20,180,078	\$ 6,269,399	\$ 871,337
Investments	111,371	-	-	-	-
Accounts receivable	1,592,669	18,790	207,715	-	-
Estimated uncollectible accounts receivable	(12,669)	-	-	-	-
Interest receivable	316	-	-	-	-
Due from other funds	2,231,300	1,154,440	853	99,806	4,624
Due from other governments	417,453	-	-	44,308	-
Estimated uncollectible due from other governments	(25,720)	-	-	-	-
Inventory of supplies	1,350,557	170,075	-	-	-
Prepayments	5,350,633	-	122,000	-	-
<b>Total current assets</b>	<b>159,584,989</b>	<b>2,348,137</b>	<b>20,510,646</b>	<b>6,413,513</b>	<b>875,961</b>
<b>Capital assets</b>					
Improvements other than buildings	1,189,149	525,000	-	615,855	-
Accumulated depreciation	(509,216)	(184,500)	-	(287,910)	-
Rental equipment	62,715,335	-	-	-	-
Accumulated depreciation	(39,932,273)	-	-	-	-
Furniture, machinery and equipment	10,425,227	3,006,074	18,680	3,473,688	76,955
Accumulated depreciation	(6,838,891)	(1,510,375)	(15,920)	(2,525,515)	(29,106)
Data processing equipment	12,465,849	-	-	-	-
Accumulated depreciation	(9,040,642)	-	-	-	-
Telecommunication equipment	963,339	-	-	-	-
Accumulated depreciation	(804,875)	-	-	-	-
Work in progress	1,779,476	75,673	-	26,164	-
<b>Total capital assets</b>	<b>32,412,478</b>	<b>1,911,872</b>	<b>2,760</b>	<b>1,302,282</b>	<b>47,849</b>
<b>TOTAL ASSETS</b>	<b>191,997,467</b>	<b>4,260,009</b>	<b>20,513,406</b>	<b>7,715,795</b>	<b>923,810</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Accounts payable	7,343,203	655,012	937,265	299,712	104,052
Claims and judgments payable	1,231,542	28,866	80,000	565,711	-
Estimated claim settlements	64,962,919	-	13,192,000	-	-
Due to other funds	3,931,876	707,357	25,775	277,569	17,354
Interest payable	77,533	11,220	-	-	-
Wages payable	1,990,316	681,128	137,833	416,241	34,122
Taxes payable	11,876	7,505	-	246	-
Unearned revenues	489,022	-	221,396	267,626	-
Obligations under reverse repurchase agreements	4,583,649	-	928,248	-	-
General obligation bonds payable	1,095,000	150,000	-	-	-
Assessments payable	14,895	14,895	-	-	-
<b>Total current liabilities</b>	<b>85,731,831</b>	<b>2,255,983</b>	<b>15,522,517</b>	<b>1,827,105</b>	<b>155,528</b>
<b>Long-term liabilities</b>					
General obligation bonds payable	3,250,000	1,055,000	-	-	-
Compensated absences payable	9,144,355	2,428,887	183,925	2,541,215	164,963
Assessments payable	104,270	104,270	-	-	-
Estimated claim settlements	6,715,292	-	-	-	-
<b>Total long-term liabilities</b>	<b>19,213,917</b>	<b>3,588,157</b>	<b>183,925</b>	<b>2,541,215</b>	<b>164,963</b>
<b>TOTAL LIABILITIES</b>	<b>104,945,748</b>	<b>5,844,140</b>	<b>15,706,442</b>	<b>4,368,320</b>	<b>320,491</b>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	28,067,478	706,872	2,760	1,302,282	47,849
Unrestricted	58,984,241	(2,291,003)	4,804,204	2,045,193	555,470
<b>TOTAL NET ASSETS</b>	<b>\$ 87,051,719</b>	<b>\$ (1,584,131)</b>	<b>\$ 4,806,964</b>	<b>\$ 3,347,475</b>	<b>\$ 603,319</b>

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	INFORMATION & TELECOMMUNICATIONS SERVICES	INSURANCE	GEOGRAPHIC INFORMATION SYSTEMS	MOTOR POOL EQUIPMENT RENTAL
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 8,215,998	\$ 75,708,637	\$ 663,009	\$ 10,986,813
Investments	-	-	-	-
Accounts receivable	99,489	669,632	993	-
Estimated uncollectible accounts receivable	(12,669)	-	-	-
Interest receivable	-	-	-	-
Due from other funds	241,454	58,915	91,138	72,538
Due from other governments	55,345	-	-	-
Estimated uncollectible due from other governments	(25,720)	-	-	-
Inventory of supplies	-	-	-	40,823
Prepayments	-	5,228,633	-	-
Total current assets	<u>8,573,897</u>	<u>81,665,817</u>	<u>755,140</u>	<u>11,100,174</u>
Capital assets				
Improvements other than buildings	-	-	-	38,721
Accumulated depreciation	-	-	-	(27,233)
Rental equipment	-	-	-	29,190,564
Accumulated depreciation	-	-	-	(18,749,611)
Furniture, machinery and equipment	559,004	88,695	487,932	508,728
Accumulated depreciation	(451,602)	(76,409)	(353,135)	(424,046)
Data processing equipment	12,465,849	-	-	-
Accumulated depreciation	(9,040,642)	-	-	-
Telecommunication equipment	963,339	-	-	-
Accumulated depreciation	(804,875)	-	-	-
Work in progress	1,677,639	-	-	-
Total capital assets	<u>5,368,712</u>	<u>12,286</u>	<u>134,797</u>	<u>10,537,123</u>
<b>TOTAL ASSETS</b>	<u>13,942,609</u>	<u>81,678,103</u>	<u>889,937</u>	<u>21,637,297</u>
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable	2,218,235	290,741	4,062	93,365
Claims and judgments payable	367,274	59,691	-	-
Estimated claim settlements	-	41,697,981	-	-
Due to other funds	41,310	276,376	2,694	2,488,048
Interest payable	66,313	-	-	-
Wages payable	317,254	56,334	56,270	50,601
Taxes payable	3,616	-	509	-
Unearned revenues	-	-	-	-
Obligations under reverse repurchase agreements	-	3,655,401	-	-
General obligation bonds payable	945,000	-	-	-
Assessments payable	-	-	-	-
Total current liabilities	<u>3,959,002</u>	<u>46,036,524</u>	<u>63,535</u>	<u>2,632,014</u>
Long-term liabilities				
General obligation bonds payable	2,195,000	-	-	-
Compensated absences payable	2,096,718	142,838	217,116	158,722
Assessments payable	-	-	-	-
Estimated claim settlements	-	-	-	-
Total long-term liabilities	<u>4,291,718</u>	<u>142,838</u>	<u>217,116</u>	<u>158,722</u>
<b>TOTAL LIABILITIES</b>	<u>8,250,720</u>	<u>46,179,362</u>	<u>280,651</u>	<u>2,790,736</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	2,228,712	12,286	134,797	10,537,123
Unrestricted	<u>3,463,177</u>	<u>35,486,455</u>	<u>474,489</u>	<u>8,309,438</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 5,691,889</u>	<u>\$ 35,498,741</u>	<u>\$ 609,286</u>	<u>\$ 18,846,561</u>

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	PRINTING/ GRAPHIC ARTS SERVICES	PUBLIC WORKS EQUIPMENT RENTAL	SAFETY & WORKERS' COMPENSATION	WASTEWATER EQUIPMENT RENTAL
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 301,844	\$ 11,548,961	\$ 8,203,551	\$ 4,614,620
Investments	-	-	111,371	-
Accounts receivable	-	-	596,050	-
Estimated uncollectible				
accounts receivable	-	-	-	-
Interest receivable	-	-	316	-
Due from other funds	153,407	349,171	4,954	-
Due from other governments	-	-	317,800	-
Estimated uncollectible				
due from other governments	-	-	-	-
Inventory of supplies	-	1,137,976	-	1,683
Prepayments	-	-	-	-
Total current assets	<u>455,251</u>	<u>13,036,108</u>	<u>9,234,042</u>	<u>4,616,303</u>
Capital assets				
Improvements other than buildings	-	9,573	-	-
Accumulated depreciation	-	(9,573)	-	-
Rental equipment	-	24,006,072	-	9,518,699
Accumulated depreciation	-	(13,326,396)	-	(7,856,266)
Furniture, machinery and equipment	521,604	1,045,254	203,664	434,949
Accumulated depreciation	(293,483)	(858,660)	(137,342)	(163,298)
Data processing equipment	-	-	-	-
Accumulated depreciation	-	-	-	-
Telecommunication equipment	-	-	-	-
Accumulated depreciation	-	-	-	-
Work in progress	-	-	-	-
Total capital assets	<u>228,121</u>	<u>10,866,270</u>	<u>66,322</u>	<u>1,934,084</u>
<b>TOTAL ASSETS</b>	<u>683,372</u>	<u>23,902,378</u>	<u>9,300,364</u>	<u>6,550,387</u>
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable	134,430	1,457,496	1,083,461	65,372
Claims and judgments payable	-	50,000	80,000	-
Estimated claim settlements	-	-	10,072,938	-
Due to other funds	436	21,869	31,484	41,604
Interest payable	-	-	-	-
Wages payable	31,096	140,489	68,948	-
Taxes payable	-	-	-	-
Unearned revenues	-	-	-	-
Obligations under reverse				
repurchase agreements	-	-	-	-
General obligation bonds payable	-	-	-	-
Assessments payable	-	-	-	-
Total current liabilities	<u>165,962</u>	<u>1,669,854</u>	<u>11,336,831</u>	<u>106,976</u>
Long-term liabilities				
General obligation bonds payable	-	-	-	-
Compensated absences payable	290,701	739,959	179,311	-
Assessments payable	-	-	-	-
Estimated claim settlements	-	-	6,715,292	-
Total long-term liabilities	<u>290,701</u>	<u>739,959</u>	<u>6,894,603</u>	<u>-0-</u>
<b>TOTAL LIABILITIES</b>	<u>456,663</u>	<u>2,409,813</u>	<u>18,231,434</u>	<u>106,976</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	228,121	10,866,270	66,322	1,934,084
Unrestricted	(1,412)	10,626,295	(8,997,392)	4,509,327
<b>TOTAL NET ASSETS</b>	<u>\$ 226,709</u>	<u>\$ 21,492,565</u>	<u>\$ (8,931,070)</u>	<u>\$ 6,443,411</u>